

IN THE INCOME TAX APPELLATE TRIBUNAL
“F” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
AND
SMT. RENU JAUHRI (ACCOUNTANT MEMBER)

I.T.A. No. 1185/Mum/2025
Assessment Year: 2017-18

Uttari Bharat Sabha Uttari Bharat Sabha, Station Road, Bhandup West, Maharashtra-400078 PAN:AAATU0553G (Appellant)	Vs.	Income Tax Officer (E)-2(4) EXEM, Ward 2(4), Mumbai-400020 (Respondent)
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Appellant by	Shri M Subraniam
Respondent by	Ms. Kavitha Kaushik, SR. D.R.

Date of Hearing	09.04.2025
Date of Pronouncement	30.04.2025

ORDER

Per: Smt. Beena Pillai, J.M.:

The present appeal filed by the assessee arises out of order dated 24/12/2024 passed by ADDL/JCIT (A)-2, VISAKHAPATNAM for assessment year 2017-18 on following grounds of appeal :

- “ *Ground of Appeal No 1 :-*
CIT Appeals erred in confirming and upheld assessment order u/s 143(1) issued by CPC

Grounds of Appeal No 2 :-

The CPC erred in disallowance of Rs 1,06,03,220/- from Gross Total Income for money invested in forms specified under section 11(5) for compliance of provision of section 11(2) of IT Act

Grounds of Appeal No 3 :-

The Assessee prays to Condone for delay in filing Form 10

Grounds of Appeal No 4 :-

The CPC erred in Levying Interest”

Brief facts of the case are as under:

2. The assessee is charitable trust and was established with the object to provide Education to students of weaker section. The assessee filed its return of income on 31/03/2018.

2.1 The CPC vide Order dated 16/03/2019 passed intimation under section 143(1)(a) of the IT Act by denying the deduction towards income applied towards the object of trust Rs. 1,06,03,220/- for not filing Form 10B.

3. On an appeal before the Ld.CIT(A), the disallowance was upheld.

Aggrieved by the order of the Ld.CIT(A), assessee is in appeal before this *Tribunal*.

4. Ground of Appeal No. 1 is against the disallowance of Rs. 1,06,03,220/- towards amount applied for object of the Trust. The Ld.AR relied on Circular No.2/2020 dated 03/01/2020, issued by the CBDT, to support the condonation of delay in filing of Form No. 10B for year under consideration. He submitted that, in all cases where the Audit Report for the previous year was obtained before the filing of return of income and has been furnished subsequent to the filing of the return of income, but

before the date specified under section 139 of the Act is to be condoned.

4.1 In the Light of the above Circular the Ld.AR prayed that the addition of Rs.1,06,03,220/- made in the Intimation under Section 143(1)(a) should be set aside.

4.2 On the contrary, the Ld.DR submitted that, it is only u/s. 119 of the act wherein the CBDT could consider the condonation of delay in filing Form 10B belatedly. He thus relied on the orders passed by authorities below.

We have perused the submissions advanced by both sides in the light of records placed before us.

5. The only issue in this appeal is against the order of Ld.CIT(A) rejecting the appeal filed by the assessee for non-filing of Form 10B within the due date.

5.1. It is noted that the timeline prescribed for filing Form No. 10AB for registration under section 12AB in the case of assessee has been extended vide various CBDT circulars, vide Circular No. 6/2023 dated 24/05/2023 and Circular 7 dated 25/04/2024, after considering the genuine hardship faced by charitable institutions.

We therefore remit this issue to the file of Ld.CIT(A) to condone the delay in filing Form 10B as per the CBDT circular in accordance with law.

We also remand the appeal back to the Ld.CIT(A) to consider the deduction claimed by the assessee in accordance with law. Needless to say that proper opportunity of being heard must be granted to assessee in accordance with law.

Accordingly, the grounds raised by the assessee stands partly allowed for statistical purposes.

In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 30/04/2025

Sd/-

Sd/-

**(RENU JAUHRI)
Accountant Member**

**(BEENA PILLAI)
Judicial Member**

Mumbai:

Dated: 30/04/2025

Poonam Mirashi,
Stenographer

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)
ITAT, Mumbai